

PART 5

CLASSIFICATION AND DEFINITION OF EXPENDITURE ACCOUNTS

EXPENDITURE ACCOUNTS

Each expenditure account can be identified with the fund from which it may be disbursed by reviewing the master chart of expenditure accounts in this part. Proper accounting for disbursements on prescribed School Form No. 512, Ledger of Appropriations, Allotments, Encumbrances, Disbursements and Balances, may be attained by following the procedures in this Part.

PREPARATION OF LEDGER

Prepare a ledger account on Form No. 512 for each item of appropriation in the approved budget; also, a ledger account for each item allotment by the School Board within each appropriation. Arrange the ledger accounts so the Instruction-Regular Programs Appropriation of General Fund will appear first. This will be followed by Expenditure Account Number 11100 and all other expenditure accounts within this program in numerical sequence. Follow the last expenditure account of the Instruction-Regular Programs appropriation with the Instruction-Special Programs appropriation of the General Fund and all expenditure accounts within the Instruction-Special Programs appropriation of the General Fund. Continue with all expenditure accounts within each of the other appropriations of the General Fund until all appropriation and expenditure accounts have been included for that fund. Follow the last expenditure account of the General Fund with the first appropriation account of the Debt Service Fund. Continue to arrange the expenditure accounts by fund and appropriation (program) until the ledger is complete.

APPROPRIATIONS AND ALLOTMENTS

Post the amount of the budgeted appropriation for each program to that program account in the ledger and the amount of the allotment by the school board for each expenditure account to that expenditure account in the ledger. This posting will be the opening entry for these accounts each calendar year unless an encumbered amount of an appropriation is brought forward from the program account for the preceding calendar year. The encumbered amount brought forward and added to the appropriation in the program account must also be entered in the proper expenditure accounts and added to the allotment balances of the expenditure accounts. In this manner the proof of expenditure accounts, within any program, to the program account will not be disturbed. When this is done, the amounts brought forward must be entered in the "Encumbered" column and included in the balance showing in the "Outstanding" column of the ledger accounts.

Total and balance all expenditure and program (appropriation) accounts at the close of the school year on June 30. The appropriation and allotment balances are to be carried forward to July 1, the beginning of the new school year. Total and close the expenditure and program ledger accounts for the budget year on December 31. Open new accounts as of January 1 with the appropriations which are itemized in the approved budget for the new calendar year.

REQUISITIONS, PURCHASE ORDERS AND CLAIMS

When a requisition is received in the business office and the purchase order written, the purchase order must indicate to which Expenditure Account it is to be charged. If more than one Expenditure Account is to be charged, for items ordered on any one purchase order, all necessary Expenditure Account numbers should be indicated. When the purchase order is posted it will be entered in the columns under the heading "Value of Purchase Orders" to properly encumber the allotment of each Expenditure Account. Post the total of the purchase orders to the program concerned to properly encumber the appropriation. If an amount already appears in the "Outstanding" column of the account, any additional encumbrances will be added to the amount already entered. This will update the total outstanding.

After merchandise ordered on encumbered purchase orders has been received and claims filed, the claims must be grouped by Funds from which they are to be paid and arranged numerically by program and Expenditure Account within each fund. Arranging the claims in this manner will greatly reduce the time and effort required to post the accounts after the checks are written. It will also facilitate future reference to the disbursements and the post-audit of the records. The arranging of claims must be done prior to numbering and entry on the Register of Claims prior to the allowance by the Board of School Trustees and the writing of checks.

RECORDING DISBURSEMENTS

To post a check written to a vendor for payment of a claim for which a purchase order was written and encumbered, determine the Expenditure Account on which the purchase order was encumbered. Turn to that account in the Ledger of Appropriations, Allotments, Encumbrances, Disbursements and Balances and liquidate the purchase order in the "Value of Purchase Orders Liquidated" column in the same amount as it was encumbered. Reduce the Value of Purchase Orders Outstanding by the amount liquidated. Place a check mark (/) in the proper column to indicate liquidation of that purchase order. Post the amount of the check in the Disbursements column and reduce the amount of the Appropriation or Allotment Balance by the amount of the check.

To post a check written in payment of a claim for which no purchase order was encumbered, enter the amount of the check in the disbursements column and reduce the amount of the allotment balance, on the proper Expenditure Account record.

At the end of each posting run the total value of the purchase orders liquidated for each program must be posted to the liquidation column of that program account and the value of purchase orders outstanding reduced accordingly. The total of the amounts of all checks issued against each program must be posted to the disbursements column of that program account and, with the totals for all other programs of the same fund, also posted to the disbursements column of that fund account in the Fund Ledger. In the same manner, the total disbursements for all funds must be posted to the disbursements column of the All Funds-Control account.

To record payrolls on the accounting records, post the gross amount of the payroll claim to the disbursements column of the applicable Expenditure Accounts and Program Accounts in total only. From the distribution section of the payroll claim, determine the gross amount to be disbursed from each fund and post it to the disbursements column of those Fund accounts in the Fund Ledger. Post the net amount of the payroll (after deductions) to the disbursements column of the All Funds-Control account and the total of each of the various deductions to the receipts column of the applicable Clearing Accounts in the Clearing Accounts section of the Fund Ledger. The total disbursements (net amounts of checks) must also be entered on the Treasurer's Daily Balance of Cash and Depositories record each day that transactions occur.

PROOF OF POSTING

For proof of accuracy in posting disbursements, follow these steps:

1. Total the disbursements, as shown in the expenditure accounts, by program and prove to the total disbursements of the program account.
2. Total the disbursements, as shown in all of the program accounts for any one fund, and prove to the total disbursements of the fund account.
3. Total the balance in all of the fund accounts with the balances in the payroll deductions clearing accounts and prove this total to the balance of the All Funds-Control account.
4. Prove the balance in the All Funds-Control account to the closing balance of the Treasurer's Daily Balance of Cash and Depositories.

FINANCIAL REPORTING

Not earlier than August 1 or later than August 15 of each year, the secretary of each school board shall publish an annual financial report of the school corporation. Said publication is to be made one time in accordance with IC 5-3-1-3.

If desired for the published report, school treasurers may set up a vendor ledger as a subsidiary ledger for accumulating totals for publication, with the employee earnings records used for payments to individual employees.

Preparation of the Financial Report for the State Department of Education will be relatively easy from currently posted records in the system. Simply refer to the accounts in the Ledger of Receipts (Form 508) or approved computerized equivalent for the receipts required for the report and continue the process for the disbursements section of the report by using the accounts in the Ledger of Appropriations, Allotments, Encumbrances, Disbursements and Balances (Form 512) or approved computerized equivalent. The report must agree with the totals and the balances reflected in the Fund Ledger and All Funds-Control account. Performance reporting would be as required by IC 20-1-21.

ACCOUNTING BY OBJECT

In addition to the accounting procedures discussed previously each expenditure transaction must be identified by Object as described in Part VII so that the amounts for each object may be summarized on an annual basis for a school year or for a budget year as desired or needed. To facilitate this procedure, an additional column has been provided on the Ledger of Appropriations, Allotments, Encumbrances, Disbursements and Balances (School Form No. 512) to record the Object Number. From this identification, the amounts may be summarized daily, monthly, quarterly or semiannually, dependent on the number of transactions occurring and the need for the Object data. All corporations shall maintain a summarizing report for each six month period ending June 30 and December 31.

CLASSIFICATION OF EXPENDITURE ACCOUNTS

For the purposes of this manual and the prescribed accounting system for Indiana's public schools, the Expenditure Accounts are separated into fourteen classifications dependent upon the program area and purpose affected. These classifications are (11000) Instruction-Regular Programs; (12000) Instruction-Special Programs; (13000) Instruction-Adult/Continuing Education Programs; (14000) Instruction-Summer School Programs; (21000) Support Services-Pupils; (22000) Support Services-Instruction Staff; (23000) Support Services-General Administration; (24000) Support Services-School Administration; (25000) Support Services-Business; (26000) Support Services-Central; (29000) Support Services-Other; (30000) Community Services; (40000) Nonprogrammed Charges; and (50000) Debt Services. They are identified by numerical designations related as closely as possible to those used in Handbook II on Financial Accounting for Local and State School Systems (Revised 1973) as prepared by the Office of Education, U. S. Department of Health, Education and Welfare (now Department of Education). Some classifications have been omitted and others added or revised to build in special needs with respect to Indiana laws. One digit has been added to the federal identification number to facilitate programming for further sub-division within prescribed accounts as desired by the unit.

DEFINITION OF EXPENDITURE ACCOUNTS

Expenditure Accounts are defined within each appropriation classification or budget and accounting program by the specific area or purpose which they serve. These accounts are identified by account titles basically comparable to those in Handbook II (Revised) which also serve to provide definitions of each.

The Master Chart of Expenditure Accounts beginning on the following page provides a detailed outline of the expenditure accounts prescribed for use and indicates by an "X" in the fund column from which fund each may generally be disbursed. The Master Chart of Expenditure Accounts is followed by a detailed description of each account and its use.

In the series of accounts for INSTRUCTION, there is additional detail which may be included that is optional to the local unit. The categories of Instruction-Regular Programs in Elementary as well as Middle/Junior High School, and High School are required to be used for budgeting, accounting and reporting purposes. Subaccounts within each of these are not required but may be included if such detail is within the capabilities of the local unit's system. Additional detail will provide better program cost data. The detail in Vocational Education (11400 and 11500) is required.

MASTER CHART OF ACCOUNTS

EXPENDITURE ACCOUNTS

[illegible]

[illegible]

25110 Office of the Business Manager

25210 Service Area Direction

25230 Receiving and Disbursing Funds

25250 Financial Accounting

25270 Property Accounting

25291 Refund of Revenue

25293 Printed Forms

25296 Cash Change

es Acquisition and

25310 Service Area Direction

25330 Professional Services

25350 Building Acquisition, Construction and Improvement

25352 Energy Savings Contracts

25355 Sports Facilities

25370 Purchase of Moveable Equipment

25390 Other Facilities Acquisition and Construc

25410 Service Area Direction

25430 Maintenance of Grounds

25450 Vehicle Maintenance (not b

25470 Insurance

Pupil Transportation Services

25520 Vehicle Operation

25540 Vehicle Servicing and

[illegible]

		GENERAL	DEBT SERVICE	CAPITAL PROJECTS	TRANSPORTATION	SCHOOL BUS REPLACE.	SPECIAL ED PRESCHOOL	CONSTRUCTION	SCHOOL LUNCH	TEXTBOOK RENTAL	REPAIR AND REPLACE	SELF-INSURANCE	LEVY EXCESS	SPECIAL FUNDS
26490	Other Staff Services													
26491	P.E.R.F.	X		X	X		X		X	X				X
26492	Social Security	X		X	X		X		X	X				X
26493	Workmen's Compensation	X		X	X		X		X	X		X		X
26494	Group Insurance	X		X	X		X		X	X		X		X
26495	Official Bonds	X							X	X				X
26496	Unemployment Compensation	X		X	X		X		X	X		X		X
26497	Teachers Retirement Fund	X		X	X		X							X
26498	Severance/Early Retirement Pay	X		X	X		X							X
26499	Other	X		X								X		
26500	Statistical Services	X												X
26600	Data Processing	X												X
26700	Technology Coordinator	X		X*										X
26710	Technology Support and Maintenance	X		X										X
26900	Other Support Services - Central	X												X
29000	Support Services - Other	X												X
30000	COMMUNITY SERVICES													
31000	Direction of Community Services	X												X
32000	Community Recreation	X												X
33000	Civic Services	X												X
34000	Athletic Coaches	X												X
36000	Welfare Activities Services	X												X
37000	Nonpublic School Pupils Services	X												X
39000	Other Community Services													
39100	High School Band Uniforms	X												X
39200	Contributions to Historical Societies	X												X
39400	Latch Key Kid Program	X												
39500	Child Care Services													X
39600	Step Ahead													X
39900	Other	X												
40000	NONPROGRAMMED CHARGES													
41000	Payments to Other Governmental Units Within State													
41100	Transfer Tuition	X												X
41300	Area Vocational School (Participating Share)	X												X
41400	Joint Services and Supply - Special Education	X					X							X
41500	Special Education - Interlocal Agreements	X					X							X
41600	Joint Services and Supply - Other	X					X							X
41700	Interlocal Agreements - Other	X					X							X
41800	Payments to Charter Schools	X		X										
41900	Other	X												X

*Read definition carefully.

DESCRIPTION OF EXPENDITURE ACCOUNTS

10000 INSTRUCTION. Activities dealing directly with the teaching of pupils or the interaction between teacher and pupils. Teaching may be provided for pupils in a school classroom or in another location such as a home or hospital. Instructions may also be provided through some other approved medium such as television, radio and telephone. Included here are the activities of aides or assistants who assist in the instructional process.

11000 Regular Programs. Instructional activities designed for the normal educational program as contrasted with those for special programs.

11050 Full Day Kindergarten. Serves as a control account concerning expenditures for full day Kindergarten.

11100 Elementary. Serves as a control account for applicable subaccounts concerning expenditures for the regular instructional program at the elementary level. Included are any preschool and kindergarten programs (other than full day Kindergarten) as well as all grades, ungraded areas and departmentalized subject matter areas included in the elementary level of the school corporation or cost center within the corporation. If free textbooks are provided the elementary, the cost must be made a part of this program.

11200 Middle/Junior High School. Serves as a control account for the applicable subaccounts concerning expenditures for the regular instructional program at the middle or junior high school level. Included are the costs related for all required and elective subject matter areas in a departmentalized middle or junior high school or for all grade levels in those corporations whose junior high school is not departmentalized but is identified by grade levels.

11300 High School. Serves as a control account for the applicable subaccounts concerning expenditures for the regular instructional program at the high school level. Included are the costs related to this level for all required and elective subject matter areas in a departmentalized high school. Include costs for Agriculture, Art, Business, Driver Education, English, Foreign Languages, Home Economics, Industrial Arts, Junior R.O.T.C., Mathematics, Music, Physical Education and Health, Science, Social Studies, Vocational (excluding courses qualifying pupils for additional count toward state funding), items of a school wide nature such as the expense of providing substitute teachers, the cost of preparation periods for instructional staff, termination pay of retiring teachers and other program wide expenditures the estimate of which cannot be placed in detail categories. Also include amounts necessary to meet additional salary requirements for teachers assigned extra duties such as coaching class plays, sponsor of a class or a social organization, etc.

11350 Honors Diploma Award. Serves as a control account for amounts disbursed to eligible students in accordance with IC 21-3-1.7-9.8.

11400 Vocational Education. Serves as a control account for the applicable subaccounts concerning expenditures for the vocational education programs which qualify the student for additional pupil count credit towards state support.

11410 Agriculture A. That portion of the vocational education expense which provides the Agriculture A programs.

11420 Agriculture B. That portion of the vocational education expense which provides the Agriculture B programs.

11430 Distributive Education. That portion of the vocational education expense which provides the Distributive Education programs.

- 11440 Health Occupations. That portion of the vocational education expense which provides the Health Occupations programs.
- 11450 Consumer and Homemaking. That portion of the vocational education expense which provides the Consumer and Homemaking programs.
- 11460 Occupational Home Economics. That portion of vocational education expense which provides the Occupational Home Economics programs.
- 11470 Business Education. That portion of the vocational education expense which provides the vocational Business Education program.
- 11480 Industrial Education A. That portion of the vocational education expense which provides the Industrial Education A program.
- 11490 Industrial Education B. That portion of the vocational education expense which provides the Industrial Education B program.
- 11500 Vocational Education. Continuation of control Account No. 11400.
- 11510 Cooperative Education. That portion of the vocational education expense which provides the Cooperative Education program.
- 11520 Area School Participation. That portion of the unit's share for students participating in the programs of an area vocational school. This account should be used for the expense of only those students qualifying for the additional pupil count factor as it applies to state support. Other expense, if any, for Area Vocational School Participation should be provided in Account No. 41300.
- 11590 Other Vocational Education Programs. That portion of the vocational education expense which provides for vocational education programs that are not identified separately.
- 11600 Alternative Education Programs. Serves as a control account for applicable subaccounts for Alternative Education Programs established in accordance with IC 20-10.1-4.6.
- 11610 Elementary. That portion of Alternative Education Programs attributable to elementary school.
- 11620 Middle/Jr. High School. That portion of Alternative Education Programs attributable to Middle/Jr. High School.
- 11630 High School. That portion of Alternative Education Program attributable to High School.
- 11900 Other Regular Programs. Serves as an accounting medium or as a control for applicable subaccounts concerning expenditures for the instructional expense of regular programs not specifically identified separately.
- 11910 Competency Testing. That portion of expense from competency testing/remediation program expenditures.
- 11920 Project 4R. That portion of expense for the Project 4R program.

- 12000 Special Programs. Instructional activities designed primarily to deal with pupils having special needs. These are to improve or overcome physical, mental, social and/or emotional handicaps and include the gifted and talented as well as the handicapped and disturbed. Concerned with expenditures for programs which qualify the child for additional pupil count credit towards state support.
- 12100 Gifted and Talented. Serves as a control account for the applicable subaccounts concerning expenditures for the special instructional programs for the gifted and talented at all levels.
- 12200 Mental Handicap. Serves as a control account for the applicable subaccounts concerning expenditures for the special instructional programs for the mental handicap at all levels.
- 12210 Mild Mental Handicap. That portion of the special instructional programs expense for the mental handicap which is attributable to the programs established for the mild mental handicap.
- 12220 Moderate Mental Handicap. That portion of the special instructional programs expense for the mental handicap attributable to those programs which are established for the moderate mentally handicap.
- 12230 Mental Handicap. That portion of the special instructional programs expense for the mental handicap which is attributable to the programs established for the mental handicap.
- 12300 Physical Impairment. Serves as a control account for the applicable subaccounts concerning expenditures for the special instructional programs for the physically impaired at all levels.
- 12310 Orthopedic Impairment. That portion of the special instructional programs expense for the physical handicap which is attributable to the program established for those students identified or weighted as orthopedic impairment.
- 12320 Multiple Handicap. That portion of the special instructional programs expense for the physical handicap which is attributable to the programs established for the multiple handicap.
- 12330 Visual Impairment. That portion of the special instructional programs expense for the physical handicap which is attributable to the programs established for the visual impairment.
- 12340 Hearing Impairment. That portion of the special instructional programs expense for the physical handicap attributable to those programs which are established for the hearing impairment.
- 12350 Homebound. That portion of the special instructional programs expense for the physically handicapped attributable to those programs which are established for the homebound.

- 12400 Emotional Handicap. Serves as a control account for the applicable subaccounts concerning expenditures for the special instructional programs expense for the emotionally handicapped at all levels.
 - 12410 Full Time. That portion of the instructional programs expense for the emotional handicap attributable to those in the full time program.
 - 12420 All Others. That portion of the instructional programs expense for the emotional handicap attributable to those not identified with the full time program.
- 12500 Culturally Different. Serves as a control account for the applicable subaccounts concerning expenditures for the special instructional programs expense for the culturally different at all levels.
 - 12510 Communication Disorders. That portion of the cost for the culturally different program identified with the communication disorders.
 - 12520 Compensatory. That portion of the costs for the additional learning experiences to meet the special education needs of educationally deprived children.
- 12600 Learning Disability. Serves as a control account for the applicable subaccounts concerning expenditures for the special instructional programs expense for the learning disabled at all levels.
 - 12610 Learning Disability - Full Time. That portion of the special instruction programs expense for learning disability which is attributable to the programs established for the learning disability identified as full time.
 - 12620 Learning Disability - All Others. That portion of the special instruction programs expense for all pupils other than those identified as full time.
- 12700 Equal Opportunity at Risk. Serves as a control account for the applicable subaccounts concerning expenditures for equal opportunity at risk program expense for the at risk at all levels.
 - 12710 Equal Opportunity at Risk. That portion of the costs for pupils considered by the school corporation as at risk.
- 12800 Special Education Preschool. Serves as a control account for applicable subaccounts concerning expenditures for special education preschool programs at all levels.
 - 12810 Special Education Preschool. That portion of the cost for program expenses for children of preschool age, participating in the education program.
- 12900 Other Special Programs. Serves as a control account for the applicable subaccounts concerning expenditures for the special instructional programs expense of those other special programs not specifically identified herein. Each of these must be identified and appropriately titled in the accounting records.

- 13000 Adult/Continuing Education Programs. Instructional activities designed to develop knowledge and skills to meet educational objectives of adults who have completed or interrupted formal schooling.
 - 13100 Adult Basic Education. Serves as an accounting medium or as a control for applicable subaccounts concerning expenditures for the instructional expense of the adult education program.
 - 13200 Advanced Adult Education. Serves as an accounting medium or as a control for applicable subaccounts concerning expenditures for the instructional expense of the advance adult education program.
 - 13300 Occupational Programs. Serves as an accounting medium or as a control for applicable subaccounts concerning expenditures for the instructional expense of the occupational programs division of the continuing education program.
 - 13600 Special Interest Programs. Serves as an accounting medium or as a control for applicable subaccounts concerning expenditures for the instructional expense of the special interest program division of the adult/continuing education program.
 - 13900 Other Adult/Continuing Education Programs. Serves as an accounting medium or as a control for applicable subaccounts concerning expenditures for the instructional expense of those other adult/continuing education programs not specifically identified herein. Each of these must be identified and appropriately titled in the accounting records.
- 14000 Summer School Programs. Instructional activities designed to assist regular students in meeting educational objectives for their formal schooling or in additional areas of instruction not included in the curriculum of the regular school programs. These programs are conducted during the summer months following the close of one regular school term and before the beginning of the next regular term.
 - 14100 Elementary. Serves as an accounting medium or as a control for applicable subaccounts concerning expenditures for the instructional expense of the summer school program at the elementary level.
 - 14200 Middle/Junior High School. Serves as an accounting medium or as a control for applicable subaccounts concerning expenditures for the instructional expense of the summer school program at the middle school or junior high school level.
 - 14300 High School. Serves as an accounting medium or as a control for applicable subaccounts concerning expenditures for the instructional expense of the summer school program at the high school level.
- 15000 Enrichment Programs. Serves as a control account for applicable subaccounts concerning expenditures for enrichment programs.
 - 15100 Non Credit. That portion of the costs of enrichment programs for all ages of public school students
- 16000 Remediation. Serves as a control account for applicable sub accounts concerning expenditures for remediation.
 - 16100 Remediation Testing. Activities and costs associated with required and approved remediation testing.
 - 16200 Preventive Remediation. Activities and costs associated with all other remediation.

20000 SUPPORT SERVICES. Those services which provide administrative, technical, personal and logistical support to facilitate and enhance Instruction and, to a lesser degree, Community Services. Support Services exist to sustain and, as the title suggests, support Instruction, rather than to serve as entities within themselves.

21000 Support Services-Pupils. Those activities which are designed to assess and improve the well-being of pupils and to supplement the teaching process.

21100 Attendance and Social Work Services. Serves as a control for applicable subaccounts concerned with expenditures for support of the program providing services toward the attendance of pupils at school.

21110 Service Area Direction. Activities associated with directing and managing the service area concerned with the attendance of pupils at school as required by the Compulsory Education Act.

21120 Attendance Services. Activities of attendance officers and assistants and expenses associated therewith.

21130 Social Work Services. Activities of those persons identified with the social services as related to pupils of the school corporation.

21140 Pupil Accounting. Activities of acquiring and maintaining records of pupil attendance at school, historical information and census data. Provides such information to assist teacher and guidance personnel.

21190 Other Attendance and Social Work Services. Those activities associated with attendance services for pupils of the school corporation not specifically classified otherwise.

21200 Guidance Services. Serves as a control for applicable subaccounts concerned with activities of counseling pupils and parents, providing consultations and assisting pupils in personal and social development, assessing the abilities of pupils and guiding them as they make their educational and career plans.

21210 Service Area Direction. Activities associated with directing and managing guidance services.

21220 Counseling Services. Activities associated with the relationships between pupils and other persons and to assist pupils to understand their needs, strengths and limitations.

21230 Appraisal Services. Activities associated with assessment of pupil characteristics for use in guidance, etc., for the pupil.

21240 Information Services. Activities associated with the dissemination of educational, occupational and personal-social information to help acquaint pupils with curriculum, educational and vocational opportunities and requirements.

21250 Records Maintenance. Compilation, maintenance and interpretation of cumulative records of individual pupils for support in guidance services to them.

21290 Other Guidance Services. Activities associated with the guidance program which are not identified separately.

- 21300 Health Services. Serves as a control for applicable subaccounts concerned with activities of pupil support services that are associated with the physical and mental health of pupils; including school nurse, medical and dental services provided.
- 21310 Service Area Direction. Activities associated with directing and managing the service area concerned with the health services provided for the pupils.
- 21320 Medical Services. Activities concerned with the physical and mental health of pupils; including hearing and vision testing, screening for psychiatric services and communicable diseases, providing emergency injury and illness care, etc.
- 21330 Dental Services. Activities associated with dental screening, dental care and orthodontic services provided.
- 21340 Nurse Services. Nursing activities which are not instruction; such as health inspection, treatment of minor injuries, and referrals for other health services.
- 21390 Other Health Services. Those health services provided but not classified otherwise. Identify and appropriately title accounts used herein.
- 21400 Psychological Services. Serves as a control for applicable subaccounts concerned with activities of pupil support services that are associated with psychological testing, interpretation and use of results, etc.
- 21410 Service Area Direction. Activities associated with directing and managing the service area concerned with the psychological services provided for the pupils.
- 21420 Psychological Testing. Activities concerned with administering psychological tests, standardized tests and inventory assessments of ability, aptitude, achievement, interest and personality and the interpretation of these measures for pupils, school personnel and parents.
- 21430 Psychological Counseling. Activities between psychologist or counselor and pupils or parents to help resolve problems and assist in adjustments for pupils.
- 21490 Other Psychological Services. Those psychological services provided but not classified separately.
- 21500 Speech, Pathology and Audiology Services. Serves as a control for applicable subaccounts concerned with activities which have as their purpose the identification, assessment and treatment of pupils with impairments in speech, hearing and language.
- 21510 Service Area Direction. Activities associated with directing and managing the service area concerned with speech, pathology and audiology services provided for pupils.
- 21520 Speech Pathology Services. Activities concerned with the identification, diagnosis and appraisal of specific speech and language disorders; also, referral of pupils for professional attention and the counseling and guidance of children, parents and teachers, as appropriate.

- 21530 Audiology Services. Activities organized for the identification of children with hearing loss; determination of the degree of loss or difficulty and referral for treatment.
- 21590 Other Speech Pathology Services. Activities identified with the speech pathology program but not separately identified herein.
- 21600 Special Education Administration. Serves as an accounting medium or as a control for applicable subaccounts concerning expenditures for direction and/or administration of the special education program.
 - 21610 Service Area Direction. Expense attached to the office of the director of special education administration.
 - 21690 Other Special Education Administration. Activities associated with administration of the special education program which are not specifically categorized elsewhere.
- 21700 Other Student Services. Serves as a control for applicable subaccounts for student services not categorized elsewhere.
 - 21710 Service Area Direction Activities associated with managing and directing Other Student Services not otherwise identified.
 - 21790 Other Student Services Activities not separately identified herein.
- 22000 Support Services-Instruction Staff. Those activities which are associated with assisting the instructional staff with the content and process of providing learning experience for pupils.
 - 22100 Improvement of Instruction and Curriculum Services. Serves as a control for applicable subaccounts concerned with expenditures for support of the program providing services toward the improvement of instruction.
 - 22110 Service Area Direction. Activities associated with directing and managing the service area concerned with the improvement of instruction.
 - 22120 Instruction and Curriculum Development. Activities designed to aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate pupils.
 - 22130 Instructional Staff Training Service. Activities designed to provide instruction to staff.
 - 22190 Instructional Staff Training Service. Not otherwise classified.
 - 22200 Educational Media Services. Serves as a control for applicable subaccounts concerned with expenditures for activities associated with the use of all teaching and learning resources, including hardware and content materials. Educational media are defined as any device, content material, method or experience used for teaching and learning purposes.
 - 22210 Service Area Direction. Activities associated with directing and managing the service area concerned with educational media.

- 22220 School Library. Activities such as selecting, acquiring, preparing, cataloging and circulating books and other printed materials, also includes C.D.s and software that replaces books and reference materials; planning the use of the library by staff and students; and, providing guidance in the use of library books and materials. The school library also services the free textbook program with regard to storage, inventory and maintenance of the textbooks.
- 22230 Audiovisual. Activities concerned with selecting, preparing, storing and maintaining audiovisual equipment, films, filmstrips, transparencies, tapes and TV programs as well as associated services.
- 22240 Educational Television. Activities concerned with planning, programming, writing and presenting educational programs by way of closed circuit or broadcast television.
- 22250 Computer Assisted Instruction Services. Activities concerned with educational projects which have been especially programmed for a computer which is to be used as the principal medium of instruction.
- 22290 Other Educational Media Services. Activities associated with educational media services not separately identified.
- 23000 Support Services-General Administration. Those activities concerned with establishing and administering policy in connection with operating the local school corporation.
- 23100 Governing Body Services. Serves as a control for applicable subaccounts concerned with expenditures for activities of the elected or appointed board (Board of Commissioners, Trustees, Education) which has statutory responsibilities for educational planning and policy making for the local public school corporation.
- 23110 Service Area Direction. Activities concerned with directing and managing the general operation of the governing board. Include compensation and other expenditures directly related to board members.
- 23120 Service Area Assistants. Activities pertaining to the duties of the corporation board's secretary as well as other assistants directly related to this service area.
- 23150 Legal Services. Activities pertaining to legal services and counseling provided to the governing body of the local school corporation.
- 23160 Promotion Expense. Account here for expenditures created by authority provided in the General School Powers Act to appropriate from the General Fund an amount not to exceed the greater of \$3000 or \$1.00 per pupil not to exceed \$12,500 per budget year, for the purpose of promoting the best interests of the school corporation by purchasing meals, decorations, memorabilia or awards; expenses incurred in interviewing job applicants; or, developing relations with other governmental units.
- 23190 Other Governing Body Services. Those activities of the governing body which are not specifically classified otherwise. Identify and appropriately title accounts used herein.

- 23200 Executive Administration Services. Serves as a control for applicable subaccounts concerned with expenditures for activities associated with overall general administrative or executive responsibility for the school corporation.
- 23210 Office of the Superintendent. Activities performed by the superintendent and associate or assistant superintendents concerning the general direction and management of the school corporation. This program area includes all personnel and materials in the office of the superintendent of schools except for those which can be properly placed in a separate service area.
- 23220 Community Relations. Activities and programs developed and operated corporation wide for betterment of school/community relations.
- 23230 Staff Relations and Negotiations. Activities concerned with staff relations for the school corporation and the responsibilities for contractual negotiations with both instructional and non-instructional personnel.
- 23290 Other Executive Administration Services. Activities concerned with this category not specifically classified otherwise. Identify and appropriately title items included here.
- 24000 Support Services-School Administration. Those activities concerned with administrative responsibility for each individual school within the school corporation.
- 24100 Office of the Principal Services. Serves as a control for applicable subaccounts concerned with directing and managing the administration of a particular school in the corporation. Included are the activities performed by the principal, assistant principals and other assistants in general supervision of all operations of the school.
- 24900 Other Support Services-School Administration. Those activities associated with administration of the individual schools not included in the office of the principal services.
- 25000 Support Services-Business. Those activities concerned with the financial transactions of the school corporation, including purchasing, paying, transporting, exchanging and maintaining goods and services for the school corporation. Included are the fiscal, acquisition of facilities, operation and maintenance, and internal services for operating all schools of the corporation.
- 25100 Direction of Business Support Services. Serves as a control for applicable subaccounts concerned with directing and managing the business support services of the school corporation.
- 25110 Office of the Business Manager. Those activities concerned with the office of the business manager, associate superintendent, assistant superintendent for business affairs or other official designated to manage the business office of the school corporation.
- 25200 Fiscal Services. Serves as a control for applicable subaccounts concerned with activities associated with the fiscal operations of the school corporation. This program area includes budgeting, receiving and disbursing funds, financial accounting, payroll, inventory control and internal auditing.

- 25210 Service Area Direction. Activities of directing and managing fiscal services for the school corporation. When two or more service areas are directed by the same individual it may be necessary to prorate certain activities and costs to those areas.
- 25220 Budgeting. Activities concerned with supervising budget planning, formulation, control and analysis.
- 25230 Receiving and Disbursing Funds. Activities concerned with receiving revenues, preparing official receipts, and disbursing the funds for items authorized by the local governing body in accordance with state statutes. This includes the current audit of receipts and pre-audit of requisitions or purchase orders to determine whether or not the amounts are within the budgetary allowances.
- 25240 Payroll Services. Activities concerned with the preparation of payrolls and the distribution of same to employees of the school corporation as well as maintaining clearing accounts for payroll deductions, reporting and transmitting such deductions to the proper agencies or companies.
- 25250 Financial Accounting. Activities concerned with maintaining records of the financial operations and transactions of the school corporation. These include such activities as accounting and interpreting financial transactions and account records.
- 25260 Internal Auditing. Activities concerned with verifying the account records. This includes evaluating the adequacy of the internal control system, verifying and safeguarding assets, reviewing the reliability of the accounting and reporting systems, and ascertaining compliance with established policies and procedures.
- 25270 Property Accounting. Activities concerned with preparing and maintaining current inventory records of land, buildings and moveable equipment.
- 25290 Other Fiscal Services. Serves as a control for applicable subaccounts concerned with fiscal service activities not specifically classified otherwise.
- 25291 Refund of Revenue. Account here for refunds of revenue received earlier, but now requiring refund to person or unit from which received.
- 25292 Petty Cash. When petty cash amounts are disbursed to establish a Petty Cash Fund from the General Fund, record here.
- 25293 Printed Forms. To account for the cost of printed forms that are not directly associated with a specific program area or closely enough associated to be considered a part of that program's expense.
- 25295 Bank Service Charge. Bank service charge authorized by statute for handling negotiable order of withdrawal accounts.
- 25296 Cash Change. When cash changes payments are established for applicable funds, record here.

- 25299 Other. Activities for other fiscal services not otherwise classified.
- 25300 Facilities Acquisition and Construction. Serves as a control for applicable sub-accounts concerned with activities associated with the acquisition of land and buildings; the construction and/or remodeling of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; also, improvements to sites. All as deemed necessary for school purposes.
- 25310 Service Area Direction. Activities pertaining to directing and managing the area of facilities acquisition and construction services.
- 25320 Land Acquisition and Development. Activities pertaining to the initial acquisition of sites and site improvement.
- 25330 Professional Services. Services of architects, engineers, attorneys and fiscal consultants related to land acquisition, site improvement and improvements to buildings. Could include payments to professionals to conduct non-recurring inservice technology training of school corporation employees in accordance with IC 21-2-15-4.
- 25340 Educational Specifications Development. Activities of educators relative to space requirements for various learning experiences of pupils to be incorporated in the building design and the transmittal to the architect of information produced by such activities.
- 25350, 25351 Building Acquisition, Construction and Improvement. Activities concerned with building acquisition through purchase or construction; also, improvements to existing buildings and initial installation or extension of service systems and other built-in equipment as well as building additions, alterations and remodeling.
- 25352 Payments for energy savings contracts.
- 25353 Statutory authorized payments for skilled craft employees.
- 25355 Sports Facilities. Expenditures for school sports facilities in accordance with IC 21-2-15-5.
- 25360 Rent of Buildings and Equipment. Activities concerned with the acquisition of buildings, facilities and equipment by way of renting for use only. (This area does not include rent agreements with option to purchase - see Account No. 53000).
- 25370 Purchase of Moveable Equipment. To account for school corporation's expense of purchasing equipment not charged to a specific program or acquisition contract otherwise recorded.
- 25380 Purchase of Mobile or Fixed Equipment. To account for purchases of mobile or fixed equipment. Capital Projects Fund only.
- 25390 Other Facilities Acquisition and Construction. Serves as a control for accounts concerned with the acquisition and construction of facilities not specifically classified otherwise. Emergency allocations for Capital Projects Funds are the only expenditures allowed in this category for the Capital Projects Fund.

- 25400 Operation and Maintenance of Plant Services. Serves as a control for applicable subaccounts concerned with activities associated with keeping the physical plant available for use, comfortable, and safe; keeping the grounds, buildings and equipment in an effective working condition and state of repair. Activities which maintain safety in the buildings and on the grounds are included.
 - 25410 Service Area Direction. Activities of directing and managing the operation and maintenance of the school plant facilities.
 - 25420 Maintenance of Buildings. Activities concerned with keeping the physical plant clean and ready for daily use. Operating the heating, lighting and ventilating systems and repair and replacement of facilities and equipment are included.
 - 25430 Maintenance of Grounds. Activities concerned with the care and upkeep of land and its improvements, other than buildings.
 - 25440 Maintenance of Equipment. Activities concerned with the care and upkeep of equipment owned or used by the school corporation. Activities such as servicing equipment, repairing furniture, machines and moveable equipment are included.
 - 25450 Vehicle Maintenance (Other than buses). Activities concerned with maintaining general purpose vehicles such as trucks, tractors, graders and staff vehicles in operating condition.
 - 25460 Security Services. Activities concerned with maintaining order and safety in school buildings and on school grounds and providing traffic control on school property. Protection from vandalism, arson, etc. are included here.
 - 25470 Insurance. Activities concerned with insurance coverage other than for buses or insurance identified with a specific program area.
 - 25490 Other Operation and Maintenance of Plant. Activities concerned with operation and maintenance of the school plant which are not specifically classified otherwise. Identify and appropriately title accounts used herein.
- 25500 Pupil Transportation Services. Serves as a control for applicable subaccounts concerned with activities associated with the transportation of pupils to and from school.
 - 25510 Service Area Direction. Activities pertaining to directing and managing the department concerned with transporting pupils to and from school.
 - 25520 Vehicle Operation. Activities concerned with operating corporation owned buses for transporting pupils to and from school. Includes cost of providing drivers to operate the buses.
 - 25530 Monitoring Services. Activities concerned with supervising pupils in the process of being transported to and from school. These activities include supervision while in transit and while being loaded and unloaded. Superintendent and Principal salaries are not intended to be included here.

- 25540 Vehicle Servicing and Maintenance. Activities concerned with maintaining pupil transportation vehicles in good condition, including repairing vehicles; replacing vehicle parts; cleaning, painting, greasing, fueling and inspecting vehicles for safety.
- 25550 Purchase of School Buses. Activities concerned with the purchase of buses for pupil transportation.
- 25560 Insurance On Buses. Activities concerned with the providing of insurance coverage for pupil transportation equipment.
- 25570 Insurance On Pupils. Activities concerned with the providing of insurance coverage for pupils while being transported to and from school as authorized by the school transportation code.
- 25580 Contracted Transportation Services. Activities concerned with providing pupil transportation to and from school by way of contracts with school bus drivers owning all or part of their transportation equipment. Also, contracts with common carriers to assist in the transporting of pupils to and from school.
- 25590 Other Pupil Transportation Services. Activities identified with pupil transportation services not specifically classified otherwise.
 - 25591 Bus Driver Training. Expense of paying compensation and other expenses of new drivers in required state training program.
- 25600 Food Services. Serves as a control for applicable subaccounts concerned with providing food services to pupils and staff in a school or the school corporation.
 - 25610 Service Area Direction. Activities pertaining to directing and managing the food service program for the school corporation.
 - 25620 Food Preparation and Dispensing. Activities concerned with preparing and serving the food and beverages associated with the food service program. This includes operating kitchen equipment, preparing food, cooking, serving food, cleaning and storing dishes and kitchen and lunch room equipment.
 - 25630 Food Delivery. Activities concerned with delivering food to schools within the corporation when a satellite or other program requiring food delivery is maintained in the school corporation.
 - 25640 Food Purchases. Activities concerned with the acquisition of food and food products to be used in the School Lunch Program.
 - 25680 Distribution of School Lunch Reimbursements. Amounts received through the State for distribution to individual school buildings.
 - 25690 Other Food Services. Serves as a control for applicable subaccounts concerned with food service activities not specifically classified herein.

- 25700 Internal Services. Serves as a control for applicable subaccounts concerned with buying, storing and distributing supplies, furniture and equipment. Also, those activities concerned with duplicating and printing for the school corporation.
- 25710 Service Area Direction. Activities pertaining to directing and managing the area of internal services.
- 25720 Purchasing. Activities concerned with purchasing supplies, furniture, equipment and materials for the internal services (Central Stores) program.
- 25730 Warehousing and Distributing. Activities concerned with the operation of the corporation wide program of receiving, warehousing and distributing supplies, furniture, equipment, materials and mail. If a pick-up and transport service for cash is provided between schools and the central administration office or bank it should be included here.
- 25740 Printing, Publishing and Duplicating. Activities of printing and publishing administrative publications such as annual reports, school directories and manuals. Providing centralized services for duplicating school materials such as bulletins, newsletters and notices.
- 25790 Other Internal Services. Control account for applicable subaccounts concerned with activities associated with internal services not specifically identified herein. Identify and appropriately title each subaccount used.
- 25800 Textbooks for Rent or Resale. Serves as a control for applicable subaccounts concerned with providing textbooks for rent or for sale to pupils. Expenditures for textbooks for resale shall be handled through the General Fund. The textbook rental program may be handled through the school corporation's Textbook Rental Fund or, if no purchases or financial commitments are made by the corporation, the governing body may cause the rental program to be operated through the extra-curricular account or accounts as provided in IC 20-5-6. If operated through the extra-curricular account, all disbursements of the textbook rental program shall be recorded in a Textbook Rental Fund in the Extra-Curricular Account records. All expenditures from the Textbook Rental Fund may be made without appropriation or the application of other laws relating to budgets.
- 25810 Direction of Rental Service. Activities pertaining to directing and managing the textbook rental program.
- 25820 Textbooks and Repairs. Activities concerned with the purchase of textbooks and workbooks that accompany, and repair of textbooks for the rental program and keeping them available for service in the rental program.
- 25830 Distribution of Textbook Reimbursements. Amounts received from the State for distribution to individual school buildings.
- 25840 Other Textbook Rental Services. Activities concerned with the textbook rental program not included in a specific classification. Identify and appropriately title accounts used herein.

- 25850 Direction of Resale Service. Activities pertaining to directing and managing the textbook resale program.
- 25860 Textbooks and Workbooks. Activities concerned with the purchase of textbooks and workbooks.
- 25870 Materials and Supplies. Activities concerned with the purchase of educational materials and supplies for resale to pupils.
- 25890 Other Textbook Resale Services. Activities concerned with the textbook resale program not included in a specific classification. Identify and appropriately title accounts used herein.
- 25900 Other Support Services-Business. Activities of Support Services-Business which cannot be identified with a specific program classification.
 - 25910 Judgments. Activities concerned with payments associated with judgments against the school corporation as a result of court decisions and formal administrative adjudications which are not covered by liability or other insurance.
 - 25920 Ditch Assessments. Record of county assessments required to be paid by school corporation.
 - 25930 Easements. Record of fees required for easements necessary to school property.
 - 25940 Settlements. Record payments of settlements advised in writing by the school corporation attorney.
 - 25950 Other Assessments (Penalties). List specific penalty.
- 26000 Support Services - Central. Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, statistical and data processing services.
 - 26100 Direction of Central Support Services. Serves as a control for applicable subaccounts concerned with activities associated with directing and managing the central support services as a group.
 - 26200 Planning, Research, Development and Evaluation. Serves as a control for applicable subaccounts concerning activities on a corporation wide basis associated with conducting and managing programs of planning, research, development and evaluation for the school corporation.
 - 26300 Information Services. Serves as a control for applicable subaccounts concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers or to the general public through direct mailing, the news media or by personal contact.
 - 26400 Staff Services. Serves as a control for applicable subaccounts for activities concerned with maintaining an efficient staff for the school corporation including such activities as employment and placement, staff transfers, health services and staff accounting.

- 26410 Service Area Direction. Activities pertaining to directing and managing the area of staff services.
- 26420 Employment and Placement. Activities concerned with employing and assigning personnel for the school corporation.
- 26430 Staff Accounting Services. Services rendered in connection with the systematic recording and summarizing of information relating to staff members employed by the local school corporation.
- 26440 Inservice Training (Noninstructional). Activities developed by the local school corporation for training of noninstructional personnel in all classifications.
- 26450 Health Services. Activities concerned with medical, dental and nurse services provided for school corporation employees. Included are physical examinations, referrals and emergency care.
- 26490 Other Staff Services. Staff services which cannot be classified under the preceding areas of responsibility. Identify and appropriately title accounts used herein. These should include Public Employees' Retirement Fund, employer's share of Social Security, Workmen's Compensation insurance, group insurance, official bonds and liability insurance.
 - 26491 Public Employees' Retirement Fund. School corporation's portion (or employee's portion, if paid by the school corporation).
 - 26492 Social Security. School corporation's portion only for all employees.
 - 26493 Workmen's Compensation. School corporation's portion of workmen's compensation insurance.
 - 26494 Group Insurance. Group life, health and accident insurance for employees.
 - 26495 Official Bonds. Premium on bonds for school corporation treasurer, deputy treasurer and extra-curricular treasurers.
 - 26496 Unemployment Compensation. School corporation's contributions toward employment security benefits for covered employees.
 - 26497 Teachers Retirement Fund. School Corporation's share of this program (or employee's share, if paid by the school corporation).
 - 26498 Severance/Early Retirement Pay. School corporation payments to individuals or programs, other than the Public Employees' and Teachers' Retirement Funds.
 - 26499 Other. Other staff services not previously classified.
- 26500 Statistical Services. Serves as a control for applicable subaccounts for activities concerned with recording, analyzing, relating and describing statistical information.

- 26600 Data Processing. Serves as a control for applicable subaccounts for activities concerned with preparing data for storage, storing data and retrieving same for reproduction as information for management and reporting.
- 26700 Technology Coordinator. Serves as a control for all facets of technology, including purchase, planning, monitoring, etc. If all or part of the coordinator's duties include computer repair, a portion of salary of funds may be made, payable from the Capital Projects Fund.
 - 26710 Technology Support and Maintenance. Expenditures for all other technology staff related to hardware maintenance, LAN/WAN support (personnel), maintenance contracts for hardware/network, including all personnel costs. Also included is support provided solely for teachers in classroom use of technology, e.g., a support person that assists the teachers in making certain that applications are running and ready for use. Other items could include a help desk or other operation that supports the delivery of instruction in the classroom.
- 26900 Other Staff Services. Serves as a control for appropriate subaccounts for activities not specifically classified otherwise.
- 29000 Other Support Services. Activities of any supporting service or classification of services which are not included in a specific program area. Identify and appropriately title accounts used herein.
- 30000 COMMUNITY SERVICES. Activities which are not directly related to the provision of education for pupils in the school corporation.
 - 31000 Direction of Community Services. Activities concerned with directing and managing community service programs.
 - 32000 Community Recreation. Activities concerned with providing community recreation programs. These may include community recreation programs identified in the statute as educational activities when school is not in session. Some of these activities are identified as agricultural club work, industrial club work, home economics club work, music activities and summer recreational athletic programs.
 - 33000 Civic Services. Activities concerned with providing authorized services to civic functions or organizations. This program area includes services to parent-teacher groups and other local civic activities for which the school corporation may provide facilities or similar assistance.
 - 34000 Athletic Coaches. All amounts to be recorded for payment of athletic coaches. Include amounts paid laymen coaches and all other amounts paid athletic coaches (only athletic coaches) from the corporation General Fund, whether or not they are licensed teachers.
 - 36000 Welfare Activities Services. Activities concerned with providing assistance for the personal requirements of individuals for whom a need is determined. This includes aid to students in meeting the provisions of the compulsory education law.
 - 37000 Nonpublic School Pupil Services. Activities concerned with services to pupils attending a school other than the public school. Under present statutes, this may include items in the area of transportation and textbooks.
 - 39000 Other Community Services. Activities concerned with services provided the community which are not included in a specific program area. Identify and appropriately title accounts used herein.

- 39100 Band Uniforms. Amounts appropriated to match amounts collected by school patrons for purchase of high school band uniforms.
- 39200 Contributions to Historical Societies. Permissible appropriation for contribution to local historical society.
- 39400 Latch Key Kids Program. Activities concerned with services for this type of child care program. Also applies to Early Childhood, Preschool and Latch Key Programs in accordance with IC 20-10.1-24.
- 39500 Child Care Services. Costs incurred for child care services associated with adult education programs provided under P.L. 100-297, P.L. 100-77, and P.L. 99-603; and other child care programs.
- 39600 Step Ahead. Cost incurred for the Step Ahead Program in accordance with IC 20-1-1.8.
- 39900 Other Community Services. Activities not otherwise categorized.
- 40000 NONPROGRAMMED CHARGES. Activities concerned with payments to other school corporations or other governmental agencies maintaining a local public school. Include amounts here only when they can not be included with a specific program.
 - 41000 Payments to Other Governmental Units Within State. Activities concerned with services requiring payments to other governmental units within Indiana for services rendered to pupils residing in the paying corporation.
 - 41100 Transfer Tuition. Serves as a control for applicable subaccounts concerned with expenditures to other school corporations within the state of Indiana on account of transfer tuition for resident students.
 - 41300 Area Vocational Schools. Serves as a control for applicable subaccounts concerned with payments to an area vocational school in which the school corporation has a participating interest or has students in attendance. Account for amounts here which do not qualify to be included in 11400 or 11500 program costs.
 - 41400 Joint Services and Supply - Special Education. Serves as a control for applicable subaccounts concerned with payments to the administering school corporation in respecting joint services and supply agreement with other Indiana public school corporations concerning Special Education.
 - 41500 Interlocal Agreements - Special Education. Serves as a control for payments to the administering school corporation for interlocal agreements concerning special education.
 - 41600 Joint Services and Supply - Other. Serves as a control for payments to the administering school corporation for joint service and supply agreements not listed above (i.e., service centers, etc.).
 - 41700 Interlocal - Other. Serves as a control for payments to the administering school corporation for interlocal agreements not listed above (i.e., service centers, etc.).
 - 41800 Payments to Charter Schools. Serves as a control for payments to charter schools in accordance with IC 20-5.5-7.
 - 41900 Other. Activities related to nonprogrammed charges, not otherwise classified.

- 42000 Payments to Other Governmental Units Outside State. Activities concerned with services requiring payments to governmental units located in other states for services rendered to pupils resident in the paying corporation. There are very few examples of this in Indiana at the present time.
- 43000 Interfund Transfers. Transfers between funds of the school corporation.
 - 43100 Transfers from One Fund to Another. All transfers from one fund to another fund, as detailed under Receipt Account No. 9000. The disbursements posted to this account (43100) should agree with receipts posted to account No. 9000.
 - 43120 Transfer to Self-Insurance.
 - 43200 Loans from One Fund to Another. Advancements or transfers from a fund with a sufficient balance to a fund with a depleted balance instead of negotiating a temporary loan with a bank. Such loans or transfers must be repaid to the fund from which advanced during the calendar year of such advancement.
 - 43300 Securities Purchased. Payment for securities purchased and other investments.
 - 43400 FICA Transfers. Social security transfers for co-ops only.
- 49000 Other Nonprogrammed Charges. Activities concerned with payments of a nonprogrammed nature which are not otherwise classified herein. Identify and appropriately title any accounts used in this classification.
 - 49100 Indirect Costs. Amounts authorized for payment to the General Fund of the school corporation, per approved rate, to reimburse for certain administrative costs.
 - 49200 Scholarships. Amounts for designated scholarships.
- 50000 DEBT SERVICES. Activities concerned with the repayment of loans and payment of other items included in the definition of indebtedness or of debt service obligations.
 - 51000 Principal of Debt. Activities concerned with redemption of the principal of an indebtedness.
 - 51100 Bonds. The face value of bonds retired.
 - 51200 Temporary Loans. Repayment of the amount borrowed by way of a temporary loan.
 - 51300 Emergency Loans. Repayment of the amount borrowed by way of the emergency loan procedure.
 - 51400 School Bus Loans. Activities concerned with the repayment of the principal amount of loans for the purchase of school buses.
 - 51500 Bond Anticipation Loans. Repayment of the amount borrowed by way of the bond anticipation loan procedure.
 - 51600 Other Department of Local Government Finance Approved Debt. Repayment of principal on amounts borrowed for which unusual circumstances exist and the debt has been approved by the Department of Local Government Finance or in accordance with other statutory provisions.

- 52000 Interest on Debt. Activities concerned with the payment of interest charges on indebtedness items.
 - 52100 Bonds. Interest paid or coupons redeemed on bonds (including paying agent fees).
 - 52200 Temporary Loans. Interest charges on temporary loans.
 - 52300 Emergency Loans. Interest charges on emergency loans.
 - 52400 School Bus Loans. Interest paid on loans negotiated at a bank for the purchase of equipment to transport children to and from school.
 - 52500 Bond Anticipation Loans. Interest charges on bond anticipation loans.
 - 52600 Other Department of Local Government Finance Approved Debt - Repayment of interest of amounts borrowed for which unusual circumstances exist and the debt has been approved by the Department of Local Government Finance or in accordance with other statutory provisions.
- 53000 Lease Rental. Expenditures for payments on lease rental agreements with public or private holding companies, religious organizations, and with certain vendors.
 - 53100 Buildings. Payments for lease rental agreements involving buildings.
 - 53200 Equipment. Payments for lease rental agreements with option to purchase for all types of equipment except pupil transportation equipment.
 - 53300 School Buses. Payments for replacement of school buses through lease rentals.
- 54000 Advancements and Obligations. Activities concerned with the repayment of advancements or obligations.
 - 54100 Veterans' Memorial Fund. Activities concerned with reimbursing the school corporation's General Fund from its Debt Service Fund for amounts withheld from state support for the purpose of repaying the state for advancements from the Indiana Veterans' Memorial Fund for school construction.
 - 54200 Common School Fund. Activities concerned with reimbursing the school corporation's General Fund from its Debt Service Fund for amounts withheld from state support distributions to the school corporation's General Fund for the purpose of repaying the state for advancements from the Indiana Common School Fund. Includes construction and computer consortium advancements.
 - 54300 Civil Aid Bond Obligations. Activities concerned with repayment of civil aid bond obligations of the civil unit issued for school construction but assumed by the school corporation through reorganization. Both principal and interest must be included in the payment to the civil unit.
- 59000 Other Debt Service Obligations. Activities concerned with the payment of debt service obligations which are not specifically included elsewhere. Identify and appropriately title any accounts used in this classification.
 - 59100 Bond Registrars Fees. Expense attached to bond issue and its redemption, by the law requiring registration of bonds.
 - 59200 Bond Bank Fee. Expenses to participate in the Bond Bank which would otherwise be considered interest.